



POWER OF ATTORNEY

Strasbaugh, Inc.

assignee(s) of the application for United States Letters Patent for

Method of Spin Etching Wafers With an Alkali Solutioninvented by Salman M. Kassir☐ filed herewith, or ☒ having Serial No. 10/059,701, filed January 29, 2002

a copy of the assignment of which is attached hereto, do(es) hereby appoint as attorneys of record with full power of substitution and revocation, to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Practitioners at Customer Number 23371.

Please send correspondence to:

The above mentioned Customer Number.

I, the undersigned, declare that I am the (an) assignee of the above-identified application or, if the assignee is a corporation, partnership or other association, I am authorized to make this appointment on behalf of the assignee and I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

Assignee's Name: Strasbaugh, Inc.Assignee's Address: 825 Buckley Road, San Luis Obispo, CA 93401

Signature:

Date: 3/26/02Declarant's Name: Thomas A. Walsh, VP of EngineeringDeclarant's Address: 825 Buckley Road, San Luis Obispo, CA 93401